

2013 DRAFTING REQUEST

Bill

Received: 2/7/2013	Received By: mshovers
Wanted: As time permits	Same as LRB:
For: Christine Sinicki (608) 266-8588	By/Representing: Rep. Sinicki
May Contact: Greg Packnett in Rep. Sinicki's office	Drafter: mshovers
	Addl. Drafters: jkreye
Subject: Local Gov't - counties Tax, Other - sales Tax, Property - other	Extra Copies: EVM

Submit via email: **YES**
 Requester's email: **Rep.Sinicki@legis.wisconsin.gov**
 Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

County may increase sales tax if property taxes are reduced, subject to a binding referendum

Instructions:

See attached. County may increase sales tax by up to 1% if the county board reduces property tax collections by an equal amount, subject to voter approval in a binding referendum

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 4/9/2013			_____			
/1	jkreye 4/10/2013	kfollett 4/11/2013	jmurphy 4/11/2013	_____	sbasford 4/11/2013	roses 12/20/2013	State S&L

FE Sent For:

→ A+
Intro.

<END>

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1/?	mshovers	1/1/13 4/1/13	DM 4/1/13	scf			

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<END>

authorize a county to increase sales tax
by ~~any amount~~ ^{up to 1%} provided that the county board
reduce prop tax collection by an equal amount -
Must be ord passed by cnty bnd + approved
in a ^{binding} referendum

Greg Packnett

greg.packnett2@legis. .

Miller, Steve

From: George, Mary Beth
Sent: Thursday, January 31, 2013 3:57 PM
To: Miller, Steve
Cc: Rep. Sinicki
Subject: Drafting Request

Hi Steve,

Rep. Sinicki would like a bill draft that changes current law to allow counties to hold binding referendums in addition to the advisory referendums they are already allowed.

Thank you!

Mary Beth George

Office of Rep. Christine Sinicki
20th Assembly District
608-266-8588

59.52 (25)

59.52 (25) ADVISORY AND CONTINGENT REFERENDA. The board may conduct a countywide referendum for advisory purposes or for the purpose of ratifying or validating a resolution adopted or ordinance enacted by the board contingent upon approval in the referendum.

Feb 5 Greg 6-8588

Rep Sinicki ←

2:30 Wed

114 North

Please
buzz me
Steve



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-1714/1
MES&JK...

RMR

2013 BILL

in 4-10-13

500M

Gen

- 1 AN ACT ...; relating to: authorizing a county to increase its sales and use tax
2 under certain circumstances and requiring a referendum.

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The county sales and use tax may be imposed only for the purpose of reducing the county's property tax levy.

X Under the bill, a county may enact an ordinance to impose an additional sales and use tax at the rate of no more than 1.0 percent of the sales price of tangible personal property, goods, and services sold or used in the county if the county reduces its property tax levy for the next year by an amount that will result in reduced property tax receipts that approximately equal the amount of sales tax revenue generated in the prior year by the additional sales tax that may be imposed under the bill. Also under the bill, the ordinance imposing the additional sales tax may not take effect unless it is approved by the electors of the county in referendum. a

X For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 59.615 of the statutes is created to read:

BILL

SECTION 1

1 **59.615 County sales tax, property tax.** (1) Subject to sub. (2), a board may
2 enact an ordinance to increase the sales tax imposed in the county under s. 77.70 (2)
3 by up to ¹one percent if the county decreases its property tax levy for the next year by
4 an amount that will reduce the county's property tax receipts by an amount that is
5 approximately equal to the amount of sales tax revenue generated by the additional
6 sales tax that is imposed under s. 77.70 (2) in the ⁴four quarters before the quarter
7 in which the county imposes its levy for the next year.

8 (2) An ordinance enacted under sub. (1) may not take effect unless it is
9 approved in a contingent referendum described in s. 59.52 (25).

10 **SECTION 2.** 77.70 (2) of the statutes is created to read:

11 77.70 (2) In addition to the taxes imposed under sub. (1), a county may adopt
12 an ordinance under s. 59.615 to impose a sales and use tax under this subchapter at
13 the rate of no more than 1 percent of the sales price or purchase price in order to
14 decrease its property tax levy as provided under s. 59.615. The taxes may be imposed
15 only in their entirety. An ordinance adopted under s. 59.615 to impose the taxes
16 under this subsection shall be effective on January 1, April 1, July 1, or October 1.
17 A certified copy of the ordinance shall be delivered to the secretary of revenue at least
18 120 days prior to its effective date. The repeal of any such ordinance shall be effective
19 on December 31. A certified copy of a repeal ordinance shall be delivered to the
20 secretary of revenue at least 120 days before the effective date of the repeal.

21 (END)

Rose, Stefanie

From: George, Mary Beth
Sent: Friday, December 20, 2013 12:19 PM
To: LRB.Legal
Subject: Draft Review: LRB -1714/1 Topic: County may increase sales tax if property taxes are reduced, subject to a binding referendum

Please Jacket LRB -1714/1 for the ASSEMBLY.